

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH  
AT HYDERABAD  
(Special Original Jurisdiction)

MONDAY, THE THIRD DAY OF APRIL  
TWO THOUSAND AND SIX

PRESENT  
THE HON'BLE SRI JUSTICE BILAL NAZKI  
and  
THE HON'BLE SRI JUSTICE G.CHANDRAIAH

-  
WRIT PETITION No.6471 of 2006

-  
Between:

M/s.Mizpha Detergents,  
D.No.11-22-130, Kashibugga, Warangal (A.P.a0  
Rep. by Mr.J.Samuel Managing Partner.

..... PETITIONER

AND

1.Athe Additional Commissioner (CT) (Legal),  
Andhra Pradesh, Hyderabad, and 3 others.

.....RESPONDENTS

-

**ORDER:** *(Per Hon'ble Sri Justice Bilal Nazki,)*

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the

authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of four weeks. For four weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal. However it is made clear that the amount if any deposited by the petitioner shall be given credit to while calculating 50% of the disputed tax liability.

Writ Petition is disposed of accordingly. No costs.

-----  
-  
\_\_\_\_\_  
(Bilal Nazki, J)  
3<sup>rd</sup> April, 2006

-----  
\_\_\_\_\_  
(G.Chandraiah, J)  
Note:  
Furnish CC in two days.  
    B/o  
    LUR